

EXHIBIT A

Professional services rendered through: December 31, 2009

12/21/09	A.E. Moran	Conference call with W.R. Grace on deduction issue.	0.30
12/26/09	A.E. Moran	Review cases and commentary on 461 and economic benefit.	2.10
12/28/09	A.E. Moran	Look at rules on economic performance.	0.60
12/28/09	D. Wellington	Review email from Ms. Moran; review plan documents; analysis re deduction issues; email to Ms. Moran re same.	1.30
12/29/09	A.E. Moran	Research on deduction issue.	1.10
12/29/09	A.E. Moran	Telephone conference with C. Wilkinson and email to D. Wellington re deduction issue.	0.40
12/29/09	C.W. Wilkinson	Confer with Ms. Moran re deduction timing.	0.25
12/29/09	D. Wellington	Emails with Ms. Moran re plan deduction timing.	0.30
12/28/09	M.D. Lerner	Call with Carol Finke on case closing.	0.20

Name	Hours	Rate	Value
C.W. Wilkinson	0.20	705.00	141.00
A.E. Moran	4.50	605.00	2,722.50
D. Wellington	1.60	605.00	968.00
M.D. Lerner	.20	745.00	149.00
Total	6.50		3,980.50

Total Fees \$3,980.50

Disbursements:

Total Disbursements	<u>\$0.00</u>
Total This Statement	\$3,980.50